



Form 3M
**Income Tax Return for Clubs and Other
Organizations not Engaged in Business for Profit**
(Organizations whose gross income is \$100 or less are not required to file a return)

2000

**Massachusetts
Department of
Revenue**

For calendar year 2000 or taxable year beginning

, 2000 and ending

Name of organization

Federal identification number

Street address

City or town

State

Zip

Date of organization

If using the whole-dollar method,

►

► check box ☐

Organization's books are in care of

Principal organization activity

Street address

City or town

State

Zip

Has the federal government changed your taxable income for any prior year which you have not yet reported to Massachusetts? ► ☐ Yes ☐ No. If "Yes," complete a new Form 3M for that year and mark "Amended" across the top of the form. This must be done within one year after final U.S. determination.

Computation of Tax

1	5.85% income, including interest from Mass. banks.* List sources and amounts	► 1	
2	Interest and dividend income (from Massachusetts Schedule B, line 16)	► 2	
3	Total 5.85% income. Add line 1 and line 2.	3	
4	Tax on 5.85% income. Multiply line 3 by .0585.	► 4	
5	Taxable 12% capital gains (from Massachusetts Schedule B, line 17)	► 5	
6	Tax on 12% capital gains. Multiply line 5 by .12	► 6	
7	Tax on long-term capital gains (from Massachusetts Schedule D, line 17; not less than "0")	► 7	
8	Total tax. Add lines 4, 6 and 7.	► 8	
9	1999 overpayment applied to your 2000 estimated tax.	► 9	
10	2000 Massachusetts estimated tax payments (do not include amount in line 9)	► 10	
11	Payments made with extension.	► 11	
12	Total payments. Add lines 9, 10 and 11.	12	
13	Overpayment. If line 8 is smaller than line 12, subtract line 8 from line 12.	13	
14	Amount of overpayment to be credited to your 2001 estimated tax	► 14	
15	Amount of your refund. Subtract line 14 from line 13	► 15	
16	Amount of tax due. If line 12 is smaller than line 8, subtract line 12 from line 8	16	
17	M-2210 penalty ► \$ _____; Late file/pay penalties* ► \$ _____ Total penalty	17	
18	Interest on unpaid balance*	► 18	
19	Total payment due at time of filing. Add lines 16, 17 and 18	► 19	

Make check payable to: Commonwealth of Massachusetts.

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief it is true, correct and complete. Declaration of preparer (other than taxpayer) is based on all information of which he/she has any knowledge.

Your signature

Date

Paid preparer's signature

Date

Title

Firm name

PTIN or SSN

Street address

City/Town

State

Zip

This return is due on or before the fifteenth day of the fourth month after the close of the taxable year, calendar or fiscal. Make check or money order payable to **Commonwealth of Massachusetts**. Mail return, together with payment in full, to: **Massachusetts Department of Revenue, PO Box 7018, Boston, MA 02204.**

*See Form 1 instructions.

STAPLE CHECK HERE

Schedule B. Interest, Dividends and Certain Capital Gains & (Losses)

1 Enter taxable interest (other than interest from Massachusetts banks) received during the year	1	
2 Enter taxable dividends received during the year	2	
3 Add lines 1 and 2	3	
4 Enter taxable interest (other than interest from Massachusetts banks) and dividends from all partnerships and non-Massachusetts estates and trusts	4	
5 Add lines 3 and 4. If you have no short-term capital gains or (losses), long-term gains on collectibles and pre-1996 installment sales, carryover short-term (losses) from prior years, or net long-term capital (losses), omit lines 6–15. Enter this amount in line 16 and on Form 3M, line 2. Omit lines 17 and 18. Otherwise complete Schedule B.	5	
6 Short-term capital gains (included in U.S. Schedule D, lines 1, 2, 4 and 5, column (f)).	6	
7 Long-term capital gains on collectibles and pre-1996 installment sales (from Mass. Schedule D, line 10)*.	7	
8 Add lines 5, 6 and 7.	8	
9 Short-term capital (losses) (included in U.S. Schedule D, lines 1, 2, 4 and 5, column (f))	9	()
10 Prior short-term (losses) for years beginning after 1981 (from 1999 Mass. Schedule B, line 20).	10	()
11 Combine lines 8, 9 and 10. If Schedule B, line 11 is a loss and all amounts in Schedule D, line 13, columns A, B, C, D or E, are "0" or less, omit lines 12–15, enter "0" in lines 16 and 17, enter the amount from line 11 in line 18 and enter "0" on Form 3M, lines 2 and 5. If line 11 is a positive amount and any amount in Schedule D, line 13, columns A, B, C, D or E is greater than "0," omit line 12 and enter the amount from line 11 in line 13.	11	
12 Capital (losses) applied against interest, dividends and/or capital gains (see instructions).	12	
13 Subtotal. If line 11 is greater than "0," subtract line 12 from line 11. If line 11 is less than "0," combine lines 11 and 12. If line 13 is a loss, omit lines 14 through 17, enter the amount from line 13 in line 18 and enter "0" on Form 3M, lines 2 and 5	13	
14 Long-term net collectible gain deduction. Complete only if lines 7 and 13 are greater than "0." If there is no entry in line 7, enter "0." If line 7 shows a gain, enter 50% of line 7 less 50% of (losses) in lines 9, 10 and 12, but not less than "0".	14	
15 Adjusted gross interest, dividends and certain capital gains. Subtract line 14 from line 13. Not less than "0".	15	
16 Taxable interest and dividends. If line 15 is greater than or equal to line 5, enter the amount from line 5 here and on Form 3M, line 2. If line 15 is less than line 5, enter the amount from line 15 here and on Form 3M, line 2	16	
17 Taxable 12% capital gains. Subtract line 16 from line 15. Not less than "0." Enter result here, and on Form 3M, line 5 . . .	17	
18 Available short-term (losses) for carryover in 2001. Enter amount from line 13 only if it is a (loss). If line 13 is not completed, enter the amount from line 11, only if it is a (loss)	18	()

*See Form 1 instructions.

Schedule D. Long-Term Capital Gains and (Losses) Excluding Collectibles

Attach copy of U.S. Schedule D.

For lines 1 through 6, 8 and 10 enter in the appropriate column amounts from the sale, exchange or involuntary conversion of Massachusetts capital assets:

	A. Held more than 1 year but not more than 2 years	B. Held more than 2 years but not more than 3 years	C. Held more than 3 years but not more than 4 years	D. Held more than 4 years but not more than 5 years
1 Enter amounts included in U.S. Schedule D, line 8, column f. 1				
2 Enter amounts included in U.S. Schedule D, line 9, column f. 2				
3 Enter amounts included in U.S. Schedule D, line 11, column f. 3				
4 Enter amounts included in U.S. Schedule D, line 12, column f. 4				
5 Enter amounts included in U.S. Schedule D, line 13, column f. 5				
6 Carryover losses from prior years. See instructions 6	()	()	()	()
7 Combine lines 1 through 6 7				
8 Massachusetts differences, if any* (attach additional statement) 8				
9 Massachusetts 2000 gains or (losses). Exclude/subtract line 8 from line 7 9				
10 Long-term gains on collectibles and pre-1996 installment sales.* Also, enter this amount in Schedule B, line 7 10				
11 Subtotal. Subtract line 10 from line 9 11				
12 Long-term capital (losses) applied against long-term capital gains (see instructions) 12				
13 Subtotal. Combine line 11 and line 12 13				
14 Capital (losses) applied against interest, dividends and/or capital gains (see instructions) 14				
15 Subtotal. If line 13 is greater than "0," subtract line 14 from line 13. If line 13 is less than "0," combine lines 13 and 14. If line 15 is a loss, omit lines 16 and 17, enter the amount from line 15 in line 18 and enter "0" on Form 3M, line 7 15				
	Multiply line 15, col. A by .05; enter result below	Multiply line 15, col. B by .04; enter result below	Multiply line 15, col. C by .03; enter result below	Multiply line 15, col. D by .02; enter result below
16 Multiply line 15 by the applicable tax rate 16				
17 Tax on long-term capital gains. Add lines 16A, 16B, 16C, 16D and 16E (Schedule D, page 2). Not less than "0." Enter result here and on Form 3M, line 7 17				
18 Available (losses) for carryover in 2001. Enter in line 18, column A the amount from line 15, column A, only if it is a (loss). Enter in line 18, column B the amount from line 15, column B, only if it is a (loss). Enter in line 18, column C the amount from line 15, column C, only if it is a (loss). Enter in line 18, column D the amount from line 15, column D, only if it is a (loss) 18	Column A carryover amount	Column B carryover amount	Column C carryover amount	Column D carryover amount
	()	()	()	()

*See Form 1 instructions.

Schedule D. Long-Term Capital Gains and (Losses) Excluding Collectibles

Attach copy of U.S. Schedule D.

For lines 1 through 6, 8 and 10 enter in the appropriate column amounts from the sale, exchange or involuntary conversion of Massachusetts capital assets:

		E. Held more than 5 years
1	Enter amounts included in U.S. Schedule D, line 8, column f	1
2	Enter amounts included in U.S. Schedule D, line 9, column f	2
3	Enter amounts included in U.S. Schedule D, line 11, column f	3
4	Enter amounts included in U.S. Schedule D, line 12, column f	4
5	Enter amounts included in U.S. Schedule D, line 13, column f	5
6	Carryover losses from prior years. See instructions	6
7	Combine lines 1 through 6	7
8	Massachusetts differences, if any* (attach additional statement)	8
9	Massachusetts 2000 gains or (losses). Exclude/subtract line 8 from line 7.	9
10	Long-term gains on collectibles and pre-1996 installment sales.* Also, enter this amount in Schedule B, line 7	10
11	Subtotal. Subtract line 10 from line 9.	11
12	Long-term capital (losses) applied against long-term capital gains (see instructions).	12
13	Subtotal. Combine line 11 and line 12	13
14	Capital (losses) applied against interest, dividends and/or capital gains (see instructions)	14
15	Subtotal. If line 13 is greater than "0," subtract line 14 from line 13. If line 13 is less than "0," combine lines 13 and 14. If line 15 is a loss, omit lines 16 and 17, enter the amount from line 15 in line 18 and enter "0" on Form 3M, line 7	15
16	Multiply line 15 by the applicable tax rate. Complete line 17 on Schedule D, page 1	16
18	Available (losses) for carryover in 2001. Enter in line 18, column E the amount from line 15, column E, only if it is a (loss)	18

Multiply line 15, col. E by .01;
enter result below

Column E
carryover amount

*See Form 1 instructions.

Form 3M Instructions

This form is solely for the use of clubs, labor unions, political committees, taxable fraternal organizations and all other organizations not engaged in business for profit, and consequently having only taxable dividends, interest, capital gains, Massachusetts savings deposit interest and other miscellaneous income. If such an organization has taxable business or other income, the return should be made on Form 3, Partnership Return of Income, and each member must include his/her share by class of income on his/her individual income tax return. Religious organizations, whether incorporated, and fraternal societies, orders or associations, operating under the lodge system or for the inclusive benefit of the members of a fraternity, itself operating under the lodge system, and providing life, sick, accident or other benefits for the members of such society, order or association or their dependents, are exempt from taxation and do not need to file this return.

Schedule B, Line 12 and Schedule D, Line 14. If Schedule B, line 11 is a (loss) and any amount in Schedule D, line 13, columns A, B, C, D or E is a positive amount, you must complete a pro forma version of the Short-Term Capital (Losses) Applied Against Long-Term Capital Gains Worksheet found on page 33 in the Form 1 instruction booklet. When completing the worksheet, substitute Schedule B, line 11 (Form 3M) for Schedule B, line 17 (Form 1); Schedule D, line 13 (Form 3M) for Schedule D, line 14 (Form 1); Schedule D, line 14 (Form 3M) for Schedule D, line 15 (Form 1); and Schedule B, line 12 (Form 3M) for Schedule B, line 18 (Form 1).

If Schedule B, line 11 is a positive amount and any amount in Schedule D, line 13, columns A, B, C, D or E is a (loss), you must complete a pro forma version of the Long-Term Capital (Losses) Applied Against Interest, Dividends and Short-Term Capital Gains Worksheet found on page 33 in the Form 1 instruction booklet. When completing the worksheet, substitute Schedule B, line 11 (Form 3M) for Schedule B, line 17 (Form 1); Schedule D, line 13 (Form 3M) for Schedule D, line 14 (Form 1); Schedule D, line 14 (Form 3M) for Schedule D, line 15 (Form 1); and Schedule B, line 12 (Form 3M) for Schedule B, line 18 (Form 1).

Schedule D, Line 6. If you have a carryover (loss) from a prior year, enter in the applicable column in line 6 the amount of carryover (losses) from your 1999 Schedule D, line 20, columns A, B, C and D. This line is not applicable for column E.

Schedule D, Line 12. If any amount in Schedule D, line 11 columns A, B, C, D or E is a positive amount and any amount in Schedule D, line 11, columns A, B, C, D or E is a (loss), you must complete a pro forma version of the Long-Term Capital (Losses) Applied Against Long-Term Capital Gains Worksheet found on pages 38–40 in the Form 1 instruction booklet. When completing the worksheet, substitute Schedule D, line 11 (Form 3M) for Schedule D, line 12 (Form 1) and Schedule D, line 12 (Form 3M) for Schedule D, line 13 (Form 1).

Where to file. Mail Form 3M and all accompanying schedules to:

Massachusetts Department of Revenue
PO Box 7018
Boston, MA 02204